

Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/10/2021	Authority	Notes
001	035	Federal Natural Resource Policy Account	\$2,461,772	W.S. 9-4-218	May be expended by the governor to take actions in response to federal land, water, air, mineral and other natural resource policies which may affect the tax base of the state, wildlife management, state species, recreation, private property rights, water rights or leasehold rights; may be expended for preparing and participating in environmental impact statements and environmental assessments; may be expended for coordinating and participating in rangeland health assessments; earnings stay in account; continuously appropriated.
001	087	Radiologic Waste Pilot Project	\$278,399	W.S. 37-14-103(a)	For payment of costs associated with training for and conducting emergency response procedures related to the transportation of radioactive materials. Federal funds clearing account.
001	100	Search & Rescue	\$1,791,865	W.S. 19-13-301(a)	To reimburse counties for costs directly incurred in a specific search and rescue operation; for administration of the Wyoming search and rescue program; search and rescue training programs for Wyoming search and rescue personnel; acquisition and maintenance of search and rescue equipment used in Wyoming; development and maintenance of statewide search and rescue overhead teams.
001	160	Wyoming Coal Marketing Program Account	\$466,491	2020 Session Laws, Ch. 51, Sec. 1(e)	For Wyoming Coal Marketing Program, to protect and expand Wyoming's coal markets and facilities and to address impacts to cities, towns, and counties.
001	401	Governor's Prayer Breakfast	\$0	*	
001	403	Clean Coal Technology	\$15,380	W.S. 21-17-121(f)	Funds Clean Coal Technology Task Force; sunsets June 30, 2017. (Created 2007 WSL, Ch. 186)
001	549	Econ Div Account	\$85,324	W.S. 9-12-1404	
001	749	Broadband Development ENDOW	\$10,718,392	W.S. 9-12-1404	Continuous appropriations to Governor's office for economic diversification projects identified.
001	750	WY Research & Innovation ENDOW	\$4,390,289	W.S. 9-12-1404	Continuous appropriations to Governor's office for economic diversification projects identified.
001	751	The Startup WY ENDOW	\$3,287,564	W.S. 9-12-1404	Continuous appropriations to Governor's office for economic diversification projects identified.
001	752	Agriculture Marketing ENDOW	\$1,925,653	W.S. 9-12-1404	Continuous appropriations to Governor's office for economic diversification projects identified.
001	ARP	American Rescue Plan Fund	\$464,711,138	American Rescue Plan	
001	COV	COVID 19 - CARES ACT	\$51,329,061	CARES Act	
001	CRA	COVID Rental Assistance Fund	\$239,981,682	American Rescue Plan	Emergency Rental Assistance (ERAP)
001	F03	WY Governor's Big Game License Coalition	\$2,287,535	W.S. 23-1-705(a)	
002	101	Securities Ed/Compliance	\$582,654	W.S. 17-4-131	Forty percent (40%) of all compliance fees collected are deposited to this fund and may be expended as appropriated by the legislature to investigate, prosecute and otherwise ensure compliance with W.S. 17-4-101 through 17-4-131 and to promote investor awareness which may include investment and antifraud publications and seminars.
002	124	Bucking Horse & Rider	\$14,741	W.S. 8-3-117(b)	Licensing fees, royalties or other revenues collected may be expended upon appropriation by the legislature as necessary to defray administrative expenses associated with licensing of the trademark and expenditures required to protect, preserve and promote the "Bucking Horse and Rider" and related trademarks on behalf of the state.
002	451	HAVA Match	\$0	W.S. 22-2-121(d)	The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	480	HAVA-Title 1	\$1,005,474	W.S. 22-2-121(d)	The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	481	HAVA - Keep Interest	\$0	W.S. 22-2-121(d)	The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	483	Election Readiness Account	\$8,059,830	W.S. 22-2-122	Federal funds from the 2018 Help America Vote Act (HAVA) and authorized state funds.
003	000	Warrant Clearing Fund	\$175,786,245	*	
003	001	General Fund	\$280,189,224	W.S. 9-4-204(t)(i)	
003	002	Budget Reserve Account	\$369,691,827	W.S. 9-2-1012(e)	
003	038	1% Severance Tax Account	\$72,737,959	W.S. 39-14-801	Do not see creation in statute
003	090	American Recovery & Reinvestment Act	\$0	*	ARRA assets are being depreciated and the expenses are occurring in this fund. Additionally, ARRA funds were loaned by WBC and are being repaid to this account. This fund continues to earn interest.
003	201	State Savings and Efficiency Initiatives Account	\$3,579,020	W.S. 9-2-2021 (k); 2017 Session Laws, Ch. 183; 2018 Session Laws, Ch. 112	For savings and efficiency initiatives identified.
003	301	Segregated Special Revenue General Funds	\$14,670,610		
003	415	Payroll Clearing Fund	(\$388,486)	*	
003	444	Casper State Facilities Construction Account	\$9,283,717	W.S. 9-4-223	Only expended by legislative appropriation.
003	C09	Legislative Capital Facility	\$0		
003	C11	Public Building Construction	\$0		
003	C12	Training School Construction	\$0		
003	FED	Federal Fund	(\$64,301,570)	CARES Act; American Rescue Plan	Monies all agencies received under CARES or ARP
004	001	Public Library Endowment Challenge Fund	\$280,189,224	W.S. 18-7-201 through 205	Endowment challenge fund consists of twenty-three (23) separate accounts, one (1) account for each Wyoming public library. Set up to match endowment gifts to a library's foundation. Provides for a tiered match program whereby different counties, as specified, may receive 1:1, 2:1, or 3:1 state matching funds to local endowment gift amounts. Under written agreement, a public library may transfer unencumbered amounts within its challenge fund account to another public library which has endowment gifts that exceed the amount within its challenge fund account. Appropriated funds are set to revert to the budget reserve account on July 1, 2024.
004	004	Legislative Stabilization Reserve Account	\$1,406,040,609	W.S. 9-4-219	Funds within the account shall only be expended by legislative appropriation. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the general fund. This account serves as the state's "rainy day" fund.
004	061	Wyoming Tobacco Settlement Trust Fund	\$85,649,853	W.S. 9-4-1203(a)	By statute, the account is intended to be "inviolable" and constitute a permanent or perpetual trust fund; earnings from investment shall be credited by the state treasurer into a separate income account.
004	075	Wyoming Tobacco Settlement Trust Income Account	\$23,729,810	W.S. 9-4-1203(b)	For purposes related to the improvement of the health of Wyoming's citizens including...efforts in prevention and cessation of tobacco use...efforts to establish and implement programs to prevent, intervene in, and otherwise limit alcohol and substance abuse; used for appropriations each year, primarily in biennial and supplemental budget bills; unexpended or unobligated investment income funds shall be transferred to the parent trust fund on July 1 of each year. 100% obligated.
004	091	Large Projects Fund -Economic Development	\$17,015,677	W.S. 9-12-305	Funds shall be used exclusively for economic development loans and loan guarantees; exists within the revolving investment fund created pursuant to Article XVI, Section 12 of the Constitution of the State of Wyoming.
004	123	Strategic Investments and Projects Fund	\$57,518,701	W.S. 9-4-220	Funds shall only be expended by legislative appropriation. The governor may include appropriation requests from funds available within the strategic investments and projects account within his biennial budget requests for one-time expenditures as he deems necessary. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the general fund.
004	420	Escheated Mineral Royalties	\$88,950	W.S. 9-5-203	
004	422	WY-Star	\$1,111,228	W.S. 9-1-416	
004	426	Investment Managers	\$18,272,542	W.S. 9-4-718(a)	The state treasurer may contract with investment managers and pay for investment services and investment advice.
004	427	Unclaimed Property	\$99,955,630	W.S. 34-24-124	For deposit of funds collected on behalf of recipients until such time as the funds are paid to the rightful owners.
004	428	Government Royalties	\$68,818,504	W.S. 9-4-601(a)	All monies received by the state of Wyoming from the secretary of the treasury of the United States under the provisions of the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191), as amended, or from lessees or authorized mine operators and all monies received by the state from its sale of production from federal mineral leases subject to the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191) as amended shall be deposited into an account and the first two hundred million dollars (\$200,000,000.00) of revenues received in any fiscal year shall be distributed by the state treasurer. One percent (1%) of these revenues shall be credited to the general fund as an administrative fee and the remainder distributed according to statute. This account is essentially a holding account pending distributions.
004	429	Car Company Tax	\$527,473	W.S. 39-13-104(g)	Refers to rail car companies. The department of revenue assesses taxes based on the counties through which the rail cars may have been operated. When the tax due is determined the department sends to each owner a statement of the amount of the assessment, the rate of levy and the amount of taxes due, which are paid to the department of revenue and deposited with the state treasurer who then pays the respective county treasurers the amount due their counties.
004	431	Taylor Grazing Act Account	\$0	W.S. 9-4-401	Distribution only
004	432	United States Forest Reserve	\$0	W.S. 9-4-501	
004	433	Permanent Wyoming Mineral Trust Fund Reserve Account	\$410,607,629	W.S. 9-4-719(b)	Receives annual appropriation amount equal to the extent to which earnings from the permanent Wyoming mineral trust fund exceed the spending policy that fiscal year; the appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year; as soon as possible after the end of each of the fiscal years revenues in this account in excess of 90% of the spending policy amount shall be credited to the permanent Wyoming mineral trust fund.
004	435	2% Mineral Severance Tax	\$0	*	Includes 1995 overpayment to locals (-\$2,595,290).
004	437	College Savings Program	\$0		Repealed by 2000 Session Laws, Ch. 71, Sec. 2 and 2019 Session Laws, Ch. 135, Sec. 1
004	463	Lodging Tax	\$0	W.S. 39-15-203 et seq*	Appears to be an agency created collection and distribution account.

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004	617	F1 Bonds-89 Rebate of Interest	\$0		
004	618	F1 Bonds-90 Rebate of Interest	\$0		
004	621	Fines & Penalties	\$1,861,802	W.S. 8-1-109	Unless otherwise specifically provided by law, all civil or administrative fines or penalties collected under the Wyoming statutes shall be paid over to the state treasurer to be credited to the public school fund of the county in which the violation for which the fine or penalty was imposed occurred. Essentially a clearing account.
004	624	Unclaimed Property Income Fund	\$3,744,325	W.S. 34-24-124	Continuous appropriation of interest from the unclaimed property account an amount equal to the expense of carrying out the Unclaimed Property Act. Annually the amount which exceeds the amount necessary to administer this act is deposited in the general fund.
004	711	Wyoming Lottery	\$0	W.S. 9-17-111(b)	Funds are paid as they accrue to the treasurers of the counties, cities and towns for payment into their respective general funds.
004	904	Common School Permanent Land Fund	\$0	W.S. 9-4-310(a)(vii)	
004	914	Education Trust Fund Pool	\$0	W.S. 21-22-101(a)	
004	916	Water Development Pool	\$0		
004	930	Workers Compensation	\$0	W.S. 27-14-701	
004	941	Mineral Trust Fund	\$0		
004	942	Mineral Trust Fund - 2	\$0		
004	999	Cash Investment Pool	\$0		
004	C05	State Hospital Capital	\$0		
004	D01	92 Refunding Series	\$0		
004	D02	94 Series Bonds	\$0		
004	D04	93 Refunding Series	\$0		
004	D05	05 Refunding Series	\$0		
004	L02	Public Buildings Permanent Land Fund	\$20,443,545	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ii)	To account for revenue accruing from grants of land contained in the Act of Admission (grant of 75,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to purposes specified in the original grant.
004	L06	Carey Act Permanent Land Fund	\$2,621,840	Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xii); 9-4-311	Houses all proceeds from the sale of lands acquired from the United States of America pursuant to Public Law 582, enacted by the United States congress August 13, 1954 (68 Stat. 703); all royalties received from oil and gas and other minerals in the lands; and all proceeds from the sale of any and all other materials in the lands which might not be classified as mineral. The interest received from investments of the account, and all monies derived from rentals of the lands acquired under Public Law 582 (68 Stat. 703) and from timber sales therefrom shall be deposited by the state treasurer in the general fund, and shall be expended therefrom only upon appropriation.
004	L07	Omnibus Permanent Land Fund	\$64,771,573	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-307 and 310(a)(x)	To account for revenue accruing from grants of land contained in the Act of Admission (260,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¼ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).
004	M01	Permanent Wyoming Mineral Trust Fund	\$7,797,219,477	Wyoming Constitution, Article 15, Section 19	The Legislature shall provide by law for an excise tax on the privilege of severing or extracting minerals, of one and one-half percent (1 1/2%, or additional amounts as legislatively directed) on the value of the gross product extracted. The minerals subject to such excise tax shall be coal, petroleum, natural gas, oil shale, and such other minerals as may be designated by the Legislature. Such tax shall be in addition to any other excise, severance or ad valorem tax. The proceeds from such tax shall be deposited in the Permanent Wyoming Mineral Trust Fund. The fund, including all monies deposited in the fund from whatever source, shall remain inviolate. The monies in the fund shall be invested as prescribed by the Legislature and all income from fund investments shall be deposited by the State Treasurer in the general fund on an annual basis. The Legislature may also specify by law, conditions and terms under which monies in the fund may be loaned to political subdivisions of the state.
004	M02	Wyoming Perm Mineral Fund - 2	\$0		
006	006	State Self Insurance	\$27,413,065	W.S. 1-41-103(a)	Risk Management; the account shall be in such amount as the legislature determines to be reasonably sufficient to meet anticipated claims. The account may be divided into subaccounts for purposes of administrative management. Appropriations to the account shall not lapse at the end of any fiscal period.
006	446	WY Surplus Property	\$4,969,430	W.S. 9-2-101(c)	Residual GF and FF dollars from internal service fund; will be fully expended in FY17.
006	449	Motor Vehicle Dep	\$14,067,989	*	Reserve account used for purchase of new vehicles.
006	492	Board Interest	\$969,249	W.S. 33-1-202(a)(ii)(A)	This fund is used to fund legal services provided by the Attorney General's Office to boards and commissions.
006	522	Administration	\$0	Legislative appropriation *	This fund is the administrative fund for the Employees' Group Insurance Program. Operating costs are separated from the individual insurance premium funds.
006	523	Employee Life Insurance	\$173,353	W.S. 9-3-213(a)	
006	524	Employee Health Insurance	\$85,776,687	W.S. 9-3-213(a)	
006	525	Insurance Contribution	\$1,703,936	W.S. 9-3-213(a)	
006	541	Services Reimbursed	\$2,963,447	Legislative appropriation *	This fund is a pass-through account created for the purpose of purchasing books, eBooks and other library needs on behalf of libraries around the state, using a volume discount purchasing program. This fund originated with the Widening Horizons Program. The fund also administers the WYLD program for contributing libraries.
006	543	Voluntary Insurance Products	\$455,016	W.S. 9-3-201	Voluntary benefits are insurance products that employees may choose to purchase through the state at rates that are lower than they could get on their own. The voluntary insurance programs offered by Employees' Group Insurance include short term disability (STD), long term disability (LTD), long term care and group vision coverage.
006	561	Retirees Prefunded Health Insurance Trust	\$12,397,544	W.S. 9-3-213(a)	
006	564	Emp. Group Insurance-Dental	\$2,712,374	W.S. 9-3-213(a)	
006	582	Emp. Group Insurance-Flex Ben	\$3,125,921	W.S. 9-3-213(a)	
006	620	Professional Licensing Bd Administration	(\$50,257)	W.S. 9-2-2008(e)	Performs administrative functions for supported boards. Negative balance indicates reimbursement is pending.
006	626	Centennial Project Maintenance	\$46,646	Declaration of Gift from WY Centennial Community Foundation, Inc. *	These funds are used to provide enhanced landscaping design and materials for the capitol grounds, at the direction of the SBC. This fund is funded by interest earned on an endowment held by the WY Centennial Community Foundation.
006	627	Central Mail/Pitney Bowes	\$437,357	Legislative appropriation *	This fund is used to operate the statewide mail system.
006	102	Motor Pool	\$2,813,569	*	This is an internal fund used by the agency for operation of the motor pool; funds operation of the division and maintenance of fleet vehicles.
007	402	Wyoming Military Assistance Trust Fund	\$5,000,000	W.S. 19-7-401(a)	By statute, monies deposited into the trust fund are intended to be "inviolate" and constitute a permanent or perpetual trust fund; the investment income shall be annually credited into a separate account and distributed in accordance with W.S. 19-7-402 (Fund 407).
007	407	Military Assistance Trust Income Account	\$2,185,650	W.S. 19-7-401(b)	Funds used to alleviate financial hardships faced by any member of the Wyoming National Guard or a reserve unit that is based in Wyoming who has been called to active duty or active state service.
007	441	NG Medical Prof. Retention Program	\$19,877,721	W.S. 19-9-804	To provide assistance to qualified health care providers actively serving in the Wyoming national guard for reimbursement of medical malpractice insurance premiums. Sunsets 6/30/2017.
007	453	Adjutant General	\$31,904	W.S. 19-7-103(b)	Fund used to pay for unemployment for state employees who were federally reimbursed through a cooperative agreement; cooperative agreement does not allow for unemployment reimbursement.
007	476	Billeting with Interest	\$409,400	W.S. 19-7-205	Monies received from the operation of billeting activities; funds are used to operate day to day billeting activities at Camp Guernsey for the benefit of paying customers using chargeable quarters, including personnel, cleaning, laundry and amenity services. Income and any interest earned from investment of the fund shall be monthly credited by the state treasurer to the fund.
007	588	Veteran Affairs Commission	\$386,586	W.S. 19-14-107(c)(ix)	Used to deposit commission, cemetery & museum donations; cemetery burial reimbursements; and commission license plates and emblem/sticker sales.
009	202	WY Children's Trust Income Account	\$966,019	2019 Session Laws, Ch. 114	
010	008	Wildlife/Livestock Disease	\$112,037	W.S. 11-19-603	Fund research projects on shared diseases between wildlife and livestock (legislative appropriation matched by UW).
010	010	Earmarked Agriculture	\$97,436	W.S. 11-38-109	Assessment on sale of wheat used for improved marketing or research for the wheat industry.
010	015	Earmarked Agriculture	\$131,859	W.S. 11-7-403(f)	Certification fees from leaf-cutter bee keepers fund administration of the leaf-cutter bee lab and enforcement of the program.
010	047	Animal Damage Management	\$570,483	W.S. 11-6-306	Appropriation from the General Fund, Game & Fish, donations, wildlife damage stamps and options from livestock brand fees fund research projects and pay for the expenses of the board overseeing the program.
010	108	Grain Warehouse Program	\$36,478	W.S. 11-11-115	Fees for licensing of grain warehouses supplement costs of grain warehouse inspections in the state; currently \$9,600/biennium is used to supplement the operating budget.
010	112	Weed and Pest Control	\$489,139	MOU with WYDOT *	WYDOT funds control of infestations of weeds and pests for WYDOT in right of ways.
010	113	State Fair Activities	\$502,640	W.S. 11-10-106	Fees collected for Fair events supplement costs for projects or maintenance on the Wyoming State Fairgrounds.
010	130	Special Natural Resource	\$970,321	W.S. 35-7-356(d)	Annual registration fees for pesticides or devices.
010	225	State Fair Endowment Account	\$3,644,788	W.S. 11-10-118	
010	455	Nonfair Activities	\$1,823,094	W.S. 11-10-106	Fees collected for non-Fair events supplement costs of off-season expenses on the Wyoming State Fairgrounds.

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010	462	Food License Fees	\$857,687	W.S. 35-7-124(c)(i)	Fees collected for food establishment licenses pay for costs associated with the food safety program.
010	498	Pool/Spa Licenses	\$214,900	W.S. 35-28-108(c)	Fees collected from establishments with a pool or a spa pay for costs associated with the public health and safety program related to public pools and spas.
010	502	Dry Bean Commission	\$297,256	W.S. 11-50-101 through 108	Assessed fees on the sale of dry beans are used for research to enhance the industry in Wyoming.
010	503	UW Pesticide Education	\$221,588	W.S. 35-7-356(d)	\$15 of every pesticide registration fee is deposited to this account for purposes of funding the pesticide applicator certification program provided by UW.
010	596	Trust & Agency Agriculture	\$545,219	W.S. 11-37-107	Wyoming Beef Council fund; fees are collected from the beef check off program and are used for improved marketing or research for the beef industry.
010	L11	Agriculture College Permanent Land Fund	\$13,343,522	Act of Admission, Section 10; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vi)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the agricultural college account within the permanent land fund. Income from the account is deposited to Fund N03.
010	N03	Agriculture College Permanent Land Income Account	\$2,474,038	W.S. 9-4-310(c)(i)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the Agriculture College Permanent Land Fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
011	436	Sales & Use Tax Impact Assistance	\$0	W.S. 39-15-111(c)	A portion of sales and uses taxes are provided for impact assistance to counties, cities & towns during construction of an industrial facility that is defined by the Industrial Siting Council. The payments are discontinued when the project is 90% complete.
011	460	Wind Energy Tax Fund	\$0	W.S. 39-22-101 et seq*	<i>Appears to be an agency created collection and distribution account.</i>
011	465	Cigarette Tax City/Municipal	\$1,891,008	W.S. 39-18-103 and 111	There is levied and shall be collected and paid to the department of revenue an excise tax upon the sale of each cigarette sold by wholesalers; thirty-three and one-third percent (33 1/3%) of the taxes collected shall be distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. The remainder shall be distributed by the department pursuant to statute. This account serves as a clearing account.
011	466	Old Mineral Severon Protest	\$287,658	*	Holding account for contested tax payments.
011	469	E911 Prepaid Wireless	\$90,697	W.S. 16-9-109(a)(h)	An emergency 911 tax of 1.5% on every retail sale of prepaid wireless communications is imposed for the purpose of funding 911 services in each county.
011	470	CTC Balancing Fund	(\$378,220)	*	Sheridan County Re-payment plan; still collecting revenues monthly until fully repaid. This was a loan to the County of Sheridan that had a five year re-payment plan.
011	471	Sales Tax-City/Municipal	\$10,379,571	*	Sales taxes collected are held here for distribution to cities/towns.
011	473	Deposit Mineral Sev Tax	\$59,598,120	*	Mineral severance taxes collected are held for distribution.
011	474	Deposits - Sales Tax Protests	\$0		
011	E03	Liquor Sales and Repurchase	\$893,599	W.S. 12-2-302(b)	
012	016	Architect Board Admin	\$642,497	W.S. 33-4-109	
014	L01	Miners' Hospital Permanent Land Fund	\$73,785,926	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ix)	To account for revenue accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to purposes specified in the original grant.
014	N01	Miners' Hospital Permanent Land Income Account	\$36,058,857	W.S. 9-4-310(c)(v); W.S. 30-6-102(a)	Amount available for appropriation annually to the board account shall not exceed an amount equal to 5% of the balance of both the miner's hospital permanent land fund and income fund; receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investment of money in corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; is used to provide for the expenses of the board and its staff, as well as to implement the recommendations of the board to: 1) serve disabled or incapacitated miners in this state; 2) develop a plan to meet miners' health care needs in this state; 3) promulgate rules to determine eligibility for services for miners; and 4) establish administrative procedures for auditing and accountability.
015	022	Crime Victims Comp Surcharge	\$4,221,924	W.S. 1-40-114(a)	Receives surcharge, gifts, contributions, donations, grants or federal funds for the benefit of victims of crime for purposes of providing compensation or other benefits to crime victims and for operation of the program.
015	055	Mortgage Settlement Fund	\$314,510	W.S. 9-1-639	Mortgage settlement funds that are court ordered for use by the attorney general's office to provide grants or other aid to agencies and organizations for mortgage and housing related consumer assistance, consumer education, credit counseling, mediation programs, legal assistance, training or staffing.
015	086	Consumer Settlement	\$9,845,645	W.S. 9-1-639	Consumer protection settlement funds that are court ordered for use by the attorney general are accounted for in this fund.
015	417	Cruelty to Pet Animals Protection Account	\$76,654	W.S. 6-3-1009	Continuous appropriation to the attorney general to reimburse county law enforcement agencies to eligible expenses regarding animal cruelty cases involving household pets.
015	600	Equitable Sharing, USDOJ	\$178,387	*	Funds confiscated as the result of Joint Department of Justice (DOJ) and State Division of Criminal Investigations (DCI) cases and approved by the Department of Justice for equitable sharing are deposited in this fund. DOJ approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	601	Equitable Sharing, US Treasury	\$179,853	*	Funds confiscated as the result of Joint US Treasury and State (DCI) investigations and approved by the US Treasury for equitable sharing are deposited in this fund. US Treasury approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	609	Undistributed Attorney General	\$1,791,111	W.S. 9-1-639; W.S. 35-7-1049(e)(ii)(j)	Receipt and disbursement of civil forfeiture funds for payment of expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising and court costs.
015	635	24/7 Sobriety Program	(\$34,449)	W.S. 7-13-1707	Continuous appropriation to the attorney general to administer the 24/7 Sobriety Program.
015	E01	Enterprise Account	\$5,410	W.S. 9-1-633(n)	Primarily used to purchase required physical fitness clothing for basic training students sold at actual costs and for academy paraphernalia (mugs, sweatshirts, etc.).
015	E15	Attorney General	\$1,187,652	W.S. 9-1-633(n)	Receipt and disbursement of fees collected at the Wyoming Law Enforcement Academy pursuant to W.S. 9-1-633(e)(f)(g)(k) and (m) for law enforcement education.
016	023	Barber Examiners Admin	\$88,761	W.S. 33-7-103(b)	
017	024	Radiologic Tech. Admin	\$281,343	W.S. 33-37-107(f)	
018	025	Real Estate Board Admin	\$1,825,323	W.S. 33-39-106(b)	
018	026	Real Estate Board Recovery	\$55,734	W.S. 33-39-106(b)	
018	027	Real Estate Board Education	\$60,177	W.S. 33-39-106(b)	
018	028	Real Estate Appr.	\$711,403	W.S. 33-39-106(b)	
019	111	Teaching Standards Board Fund	\$824,097	W.S. 21-802(d)	
020	013	Landfill Remediation Account	\$15,561,725	W.S. 35-11-535(a)	GF appropriation; used for administration of the landfill remediation program, including payments to contractors for monitoring and remediation activities, including but not limited to groundwater remediation and monitoring, methane mitigation and monitoring and landfill capping, at eligible leaking municipal solid waste landfills.
020	029	Corrective Action Account	\$120,714,049	W.S. 35-11-1424(g)	To collect costs of investigating a release, administrative costs and reasonable attorney fees. (Leaking Underground Storage Tanks (LUST) Program)
020	030	Find. Resp. Act.	\$1,000,000	W.S. 35-11-1427	The fund exists to provide third party compensation for leaking underground storage tanks.
020	032	Industrial Siting Admin.	\$847,359	W.S. 35-12-109(b)	Accounts for costs and revenues associated with industrial siting permit applications.
020	037	Air Quality New Source Review	\$1,035,318	*	Accounts for costs and revenues associated with new source permit applications (AQD).
020	070	AML Balancing Fund	\$0	W.S. 35-11-1210(e)	
020	106	AML Reserve	(\$276,018)	*	AML Prior Balance expenditures and revenues. Cash balance will almost always be negative because, in order to comply with federal grant regulations and the Cash Management Agreement between the state and US Treasury, the state must spend before it draws.
020	107	Special Projects Restricted	\$13,062	W.S. 35-11-109(ix)	Revenues and expenditures associated with remediation sites where the state is overseeing cleanup under a remedy agreement. Actual costs are billed to the responsible parties, usually quarterly. Since billing occurs after expenditures are incurred (since actual costs are unknown in advance), this fund will almost always run negative .
020	110	Air Quality App/NSR Fees	\$3,656,243	W.S. 35-11-211(c)	Accounts for costs and revenues associated with operating permits (Title V, Clean Air Act).
020	116	VRP Fees	\$30,565	W.S. 35-11-1612	Accounts for costs and revenues associated with Voluntary Remediation Program.
020	119	Municipal Solid Waste Landfill Prem.	\$118,799	W.S. 35-11-515(f)	Accounts for premiums and costs for landfill closure and post-closure.
020	120	Hazardous Waste Fees	\$323,687	W.S. 35-11-517(d)	Accounts for costs and revenues associated with hazardous waste permits, inspection, compliance, etc.
020	127	Volkswagen Diesel Emissions	(\$2,088,608)		9/7/2018 VW Diesel Settlement mitigation
020	129	Orphan Site Remediation	\$644,683	W.S. 35-11-1701(a)	For the remediation of orphan sites.
020	477	Supplemental Environmental Projects	\$408,039	W.S. 35-11-109(ix)	Accounts for costs and revenues associated with Supplemental Environmental Projects funded by third parties through Settlement Agreements.
020	478	NPDES Fees	\$285,429	W.S. 35-11-312(b)	Accounts for revenues from National Pollutant Discharge Elimination System (NPDES) permits and costs for surface water monitoring, sample analysis, and modeling.
020	479	DEQ Penalties Fund	\$4,892,435	*	Accounts for fines and penalties collected prior to statutory review in 2005 (W.S. 35-11-424(c)); balance retained for expenditures associated with reclamation and remediation of environmental contamination at sites throughout the state not otherwise funded.
020	482	AML Reclamation	(\$5,004,794)	W.S. 35-11-1203(a)	Accounts for costs and revenues associated with abandoned mine land reclamation.
020	484	Mine Subsidence Premium	\$5,981,422	W.S. 35-11-1304	Accounts for premiums and claims associated with mine subsidence loss. Revenues consist of premiums and interest and expenditures consist of claims and administration.

Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/10/2021	Authority	Notes
020	485	AML Set Aside	\$56,028,521	*	Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal and non-coal mine reclamation and subsidence mitigation.
020	486	Coal Only-AML Set Aside	\$25,948,795	*	Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal mine reclamation and subsidence mitigation.
020	487	Environmental Cash Bonds	\$2,884,984	W.S. 35-11-424(a)	Accounts for revenues from forfeited performance bonds and expenditures to reclaim and remediate the bonded site.
020	488	Municipal Solid Waste Landfill Trust	\$1,492,740	W.S. 35-11-515(a)	Accounts for receipt of landfill closure and post-closure care cost guarantees and the cost of same if the department must perform remediation in lieu of the operator.
020	606	State Drinking Water Revolving	\$152,905,849	W.S. 16-1-302	Subject to select water committee review and recommendation of projects, the account may be used for financial assistance for the planning, design and construction of projects on eligible publicly owned water systems which may be either community or noncommunity water systems. Eligible projects may be comprised of improvements to all components of a water supply system as appropriate and permitted by the Safe Drinking Water Act.
020	650	Nuclear Regulatory Commission	\$729,770	W.S. 35-11-2005	
021	078	Audit-Banking	\$5,292,088	W.S. 13-11-101	All fees, costs, compensation and expenses of any type required to be paid to the state banking commissioner.
021	450	Trust Company Resolution Fund	\$1,119,875	W.S. 13-5-215(c)(e)	A portion of each chartered family trust company's supervisory fee is designated to the fund to cover expenses incurred by the state banking commissioner as a result of the involuntary dissolution of a chartered family trust company.
022	500	Board of Respiratory Care	\$111,890	W.S. 33-43-114	
023	020	PSC Universal Service Fund	\$548,150	W.S. 37-15-501	
023	033	Public Service Comm.	\$4,027,400	W.S. 37-2-106	
024	017	WY Cultural Trust - Income	\$890,927	W.S. 9-2-2307	May award grants to promote, preserve and enhance the unique cultural heritage of Wyoming and its people. Corpus account is Fund 605.
024	036	Snowmobile Gas Tax	\$3,532,828	W.S. 31-2-409(c) W.S. 39-17-111(c)(ii)	Expenditures are subject to approval by the legislature for the administration of the snowmobile trails program.
024	080	Motor Boat Gas Tax	\$3,088,470	W.S. 39-17-111(c)(iii)	To be expended to improve facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities.
024	097	Snowmobile Bond Pool	\$143,764	W.S. 36-4-123(a)(iii) W.S. 36-4-121(h) W.S. 36-4-121(a)(xv)	To collect bonds from those selling agents whom the department appoints to collect fees on its behalf.
024	122	State Park Construction Fees	\$14,546,403		May be expended for capital construction projects, major maintenance, and site interpretation such as exhibits, signage and displays, as well as utility fees and maintenance costs for additional amenities offered.
024	456	Pioneer Museum	\$236,003	W.S. 36-4-111	Donated funds are restricted to operations and maintenance of the Pioneer Museum.
024	490	SPHS ATM Donations	\$0		
024	493	DOC Special Projects	\$2,676,132	W.S. 9-2-404(c)(ii) W.S. 36-4-104(a)(iv) W.S. 36-4-111 National Historic Preservation Act of 1966	Fund is comprised of two sources: donated funds (private donations, corporate sponsorships, etc.) restricted for projects, programs, events, facilities across the agency and File Search Fees charged by the State Historic Preservation Office. These are National Historic Preservation Act of 1966 authorized costs charged to Federal licensees and permittees to cover the costs of maintaining all cultural records of the state including the GIS database relied on by licensees and permittees.
024	495	Literature Bequest	\$58,632	W.S. 9-2-404(c)(ii)	Restricted donation (corpus) providing an annual literature award from the interest earned thereon for Wyoming writers in the names of the donors (Neltje Blanchan Memorial Award, Frank Nelson Doubleday Memorial Award).
024	496	LX Bar Ranch	\$0	W.S. 36-4-121(q)	The department of state parks and cultural resources may accept gifts from any individual or entity to maintain and improve the LX Bar Ranch and deposit those funds to the account. State funds deposited to the account are continuously appropriated to the department of state parks and cultural resources for purposes of maintaining and improving the LX Bar Ranch, but shall only be expended from the account upon a dollar for dollar matching distribution of nonstate funds or a matching contribution of in kind gifts. Funds in the account shall not lapse at the end of any fiscal period.
024	497	Governor's Art Award	\$73,503	W.S. 9-2-404(c)(ii) W.S. 31-2-703(c)	Wyoming Arts Foundation money (corpus) donated to the WY Arts Council in the memory of Ruth Loomis. Interest earnings restricted to supporting the expenses of the annual Governor's Arts Awards program.
024	550	Off Road Recreational Vehicle	\$4,348,141		To be expended for the administration of the off-road recreational vehicle trails program.
024	586	Mitigation Settlement	\$510,346	W.S. 9-2-404(c)(ii)	These funds are the result of a Bureau of Reclamation (BOR) settlement for adverse effects caused to a historic property at Guernsey State Park. They include corpus of \$250,000 and interest; interest can only be spent on historic preservation projects identified in the Park Master Plan and approved by BOR and the State Historic Preservation Office.
024	605	WY Cultural Trust	\$16,283,952	W.S. 9-2-2304(a)	Monies deposited into the Wyoming cultural resources trust fund are "inviolable" by statute and are intended to constitute a permanent or perpetual trust fund; any interest earned from investment of the corpus of the trust fund shall be credited into a separate account, Fund 017.
024	E14	DOC Enterprise Fund	\$284,690	W.S. 9-2-414(b)(i)	Enterprise account for WY State Museum; proceeds from the sale of museum store items are designated for museum operations and store inventory purchases.
024	E16	State Parks and Cultural Resources Administration Enterprise Fund	\$2,801		
024	E18	SPHS Enterprise Fund	\$146,232	W.S. 9-2-414(b)(i)	Enterprise account consisting of three sources: proceeds from the sale of bison (State Parks Bison Herd program); proceeds from the sale of goods within the Ft. Fetterman Museum Store; and proceeds from the sale of goods within the Pioneer Museum Store. All proceeds used for expenses of programs.
027	003	Capitol Building Rehabilitation and Restoration Account	\$2,202,537	W.S. 9-5-109(j)	Funds in this account shall only be expended upon appropriation by the legislature to implement projects approved by the legislature. Notwithstanding any other provision of law, funds within the account shall not be transferred or expended for any other purpose. Notwithstanding W.S. 9-2-1008, 9-2-1012(e), 9-4-207(a) or any other provision of law, funds within the account shall not lapse or revert until directed by the legislature. Earnings on monies within the account shall be deposited to the account.
027	063	School Capital Construction	\$5,323,150	W.S. 9-4-305(b); W.S. 9-4-601(a)(vii), (b)(i) and (iv); W.S. 21-13-306(c), W.S. 21-15-108	Also referred to School Districts Royalty Fund; 3/4 of these funds have been obligated.
027	126	WY State Penitentiary Capital Construction Account	\$30,761,203	W.S. 9-4-220.1	Account within the SIPA, only expended upon legislative appropriation.
027	321	School Major Maintenance Subaccount	\$43,654,535	W.S. 9-4-220(b)(i)	Subaccount of SIPA
027	442	State Facilities Construction Account	\$13,666,419	W.S. 9-4-221	Health Facilities account; funds within the account shall only be expended upon legislative appropriation; all investment earnings are deposited to the account.
027	C01	Bonded Capital Construction Fund	\$452,983	*	
027	C02	Capital Construction Fund	\$14,577,182	*	Houses funds appropriated for statewide capital construction projects.
027	C03	Capitol Square Preservation Account	\$2,000,000	W.S. 9-4-225	Only expended upon legislative appropriation for Capitol Square projects.
027	C08	Major Maintenance	\$76,372,228	*	
027	C10	Budget Reserve Construction	\$24,139	*	Cash appears to be from 2001.
027/048	445	Veterans Skilled Nursing Facility Account	(\$862,169)	W.S. 25-14-102	Continuous appropriation to state construction department for planning, construction, operation, loan repayment, and maintenances of the Veterans' Skilled Nursing Facility.
028	040	Podiatry Board Admin	\$141,362	W.S. 33-9-108	
029	014	Gillette Madison Project Fund	\$18,660,896	W.S. 99-3-1405	Design, groundwater exploration and drilling, permit procurement, project land procurement, construction engineering and construction of municipal wells, transmission pipelines, pump stations and appurtenances necessary to address municipal and rural domestic water supply in Campbell County.
029	019	Glendo Reservoir Account	\$958,990	W.S. 99-99-1001(a)(viii), (m)	To meet the operation, maintenance, replacement and other contract obligations of the state related to the Glendo reservoir water service contract.
029	041	Water Development Acct I	\$87,309,819	W.S. 42-2-124(a)(i); W.S. 99-3-103	For water construction projects - new development.
029	042	Water Development Acct II	\$37,554,466	W.S. 42-2-124(a)(ii); W.S. 99-3-104	For water construction projects - rehabilitation.
029	103	Miscellaneous Water Fund	\$40,249	W.S. 99-99-1001(a)(iv), (g)	To meet the contract obligations of the state relative to the leases, sales, assignments or transfers of water from projects funded by the Wyoming water development program.
029	143	Water Development Acct III	\$170,804,652	W.S. 42-2-124(a)(iii); W.S. 99-3-106	For water construction projects - dams and reservoirs.
029	144	Emergency Water Projects Account	\$5,261,405	W.S. 41-2-124(f)	Continuous appropriation for emergency water projects.
029	508	Operation & Maintenance-Fontenelle	\$3,975,369	W.S. 99-99-1001(a)(i), (d)	To meet the loan, operation, maintenance and replacement obligations of the state relating to the Fontenelle reservoir project.

Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/10/2021	Authority	Notes
029	509	High Savary Debt Service Account	\$1,223,031	W.S. 99-99-1001(a)(vi), (j)	To meet the operation, maintenance and replacement obligations of the state relating to the High Savary dam and reservoir project.
029	511	North Platte Endangered Species	\$7,123,037	2006 Session Laws, Ch. 99, Sec. 6	To fund the State of Wyoming's participation in the Platte River Recovery Implementation Program (PRRIP). Funds revert to Water I July 1, 2021.
029	512	Lake DeSmet Reservoir	\$1,951,238	W.S. 99-99-1001(a)(ix)	
029	513	Middle Piney Reservoir Account	\$526,713	W.S. 99-99-1001(a)(x)	
029	516	Operation & Maint.-Buffalo Bill Dam	\$19,407,111	W.S. 99-99-1001(a)(ii), (e)	For the operation, maintenance and replacement obligations related to the Buffalo Bill dam project; amounts over \$500,000 may be used to meet the state's annual obligation for other dams and reservoirs.
029	519	Pathfinder Debt Service Account	\$10,416,058	W.S. 99-99-1001(a)(vii), (k)	To meet the operation, maintenance, replacement and mitigation obligations of the state related to the Pathfinder modification project.
029	562	Palisades Reservoir	\$730,751	W.S. 99-99-1001(a)(iii), (f)	To meet annual operation, maintenance and other contract obligations of the state relating to the Palisades reservoir project.
030	043	Chiropractic Board Admin	\$183,249	W.S. 33-10-114(a)	
031	031	Collection Board	\$567,030	W.S. 33-11-111	
033	044	Cosmetology Board Admin	\$621,877	W.S. 33-12-139(c)	
034	045	Dental Board Examiner	\$931,513	W.S. 33-15-105(a)	
035	046	Embalmers Board Admin	\$117,747	W.S. 33-16-508	Renamed to Funeral Service Practitioners
036	608	Midwifery Board	\$40,691	W.S. 33-46-108	
037	048	Examining Engineer Board	\$1,177,697	W.S.33-29-306	Collect licensing fees and fund daily operations of the Professional Engineer's and Surveyor's Board.
037	115	SEO Agency Fund	\$29,650	*	Basin Electric Power Cooperative; maintains the Laramie River gage.
037	118	Water Well Contractors	\$247,358	W.S.33-42-116	Collect licensing fees and fund daily operations of the Examining Board of Professional Well Drillers and Pump Installers.
038	049	Pari Mutual Admin	\$1,703,779	W.S. 11-25-105(d)	
038	514	Pari Mutual City/County fund	\$3,064,786		
038	515	Pari Mutual Refund	\$3,365,779	W.S. 11-25-105(j)	Breeders' Award account; to promote improved breeding and development of the horse industry in Wyoming; funds are collected by pari-mutuel licensees throughout the state.
038	695	Commission Gaming Account	\$5,376,558	2020 Session Laws, Ch. 114; W.S. 11-25-304(c)	For skill based amusement game operator and vendor permit fees and administration.
038	696	Sports Wagering Account	\$510,000	W.S. 9-24-103(f)	For sports wagering operator and vendor permit fees and administration.
039	467	Wildlife and Natural Resource Income Account II	\$2,033,130	Memorandum of Understanding between the state, BLM, BP and Encana. *	Holding account for purpose of mitigating drilling effects in the Jonah Field; paid into annually by BP and Encana; funds managed by Jonah Interagency Office in Pinedale; group comprised of representatives from BLM, DEQ, Game and Fish, Dept. of Ag.; Wildlife Trust pays bills as authorized by Jonah Interagency group.
039	517	Wildlife and Natural Resource Trust - Income	\$32,844,374	W.S. 9-15-103(b)	Upon legislative appropriation, funds may be expended for staffing and other administrative expenses; funds may also be expended for: 1) improvement and maintenance of existing terrestrial habitat; 2) purchase or acquisition of development rights; 3) improvement and maintenance of existing aquatic habitat; 4) acquisition of terrestrial or aquatic habitat under certain conditions; 5) conservation, maintenance, protection and development of Wyoming's natural resources and heritage; 6) participation in water enhancement projects; 7) to address and mitigate impacts detrimental to wildlife habitat; 8) to mitigate conflicts and reduce potential for disease transmission between wildlife and domestic livestock. Funds are continuously appropriated.
039	529	Wyoming Wildlife and Natural Resource Trust Account	\$113,130,005	W.S. 9-15-103(a)	By statute, funds deposited within the trust account are intended to be "inviolate" and constitute a perpetual trust account; shall credit annually to a Wyoming wildlife and natural resource trust income account the interest earned from the trust account.
040	F01	Wyoming Game and Fish Fund	\$99,148,761	W.S. 23-1-501(a)(b)	All income received by the commission/department is deposited in the Wyoming game and fish fund. The commission may establish accounts within the fund for expenditure to carry out its purposes. The legislature may appropriate as necessary for expenses of any authorized legislative committee to study matters relating to the commission or department.
040	F02	100% Reimbursable Projects	\$6,530,034	W.S. 23-1-501(a)	Federal funds holding account.
040	F04	Aquatic Invasive Species	\$538,741	W.S. 23-1-501(g)	An account to receive revenues to be expended for the prevention, surveillance, containment, etc. of the aquatic invasive species program.
040	F06	G&F Access Easement Fund	\$3,414,275	W.S. 23-1-501(e)	The commission shall use revenues in the account to purchase access easements to provide access to public and private lands.
040	F07	Wyoming Game and Fish Conservation	\$3,720,778	W.S. 23-1-501(a)	Holding account for distribution of conservation stamp revenue.
040	F08	Wyoming Game and Fish Account - Trust Account 2	\$33,670,513	W.S. 23-1-501(f)	A statutorily created trust account created within the Wyoming game and fish fund. The account shall consist of those funds appropriated or designated to the account by law or by gift from whatever source. Funds are intended to be "inviolate" and a permanent or perpetual trust account. Funds invested by the State Treasurer in a manner to obtain the highest return consistent with preservation of the account corpus. Any interest earned from investment of the account corpus shall be credited by the state treasurer into the Wyoming game and fish fund to be expended by the commission (Fund F01).
040	F10	Game & Fish Product Sales	\$56,148	W.S. 23-1-501(b)	Administrative account used to manage product sales.
040	F11	Public Access & Wildlife Conservation	\$571,626		
040	L03	Fish Hatchery Permanent Land Fund	\$6,030,210	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(viii)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (5,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; income shall be credited to the game and fish fund.
041	076	Fire Academy & Conferences	\$70,571	*	Registrations for student fees, classes/books.
041	088	Electrical Fees	\$1,145,394	W.S.35-9-120(f)	Collections of licensing, registration & permit fees; supports 3 full-time employees, rent and daily operations.
041	520	Publication Sales	\$1,468	W.S. 35-9-119(a)(iii)	Pass-through account for electrical code books, tabs and label sales.
043	612	Dietetics Licensing Bd	\$62,991	W.S. 33-47-107(e)	
044	050	Insurance Agent Licensing	\$0	W.S. 26-10-107(a)	To receive deposit of agent fees: 60% used for support of the Board of Insurance Agent Examiners; 40% deposited to the General Fund.
044	104	Insurance Regulatory Fund	\$5,515,491	W.S. 26-2-204	For deposit of fees collected for the privilege of transacting the business of insurance in this state, used for administrative operation of the department.
044	538	Small Employer Health Ins Pool	\$24	W.S. 26-19-311	Purpose is to allow small employer carriers to reinsure an individual high risk employee and/or dependents, or an entire employer group in the small employer health insurance reinsurance pool. This allows premium rates in the small group health insurance market to remain more stable. Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account.
044	590	Wyo. Health Insurance Pool	\$1,509,370	W.S. 26-43-112	Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account. Purpose of the Pool is to provide a basic level of health insurance for residents with uninsurable health conditions, those unable to obtain health insurance, or those whose private market premium rates equal or exceed that which are established for the Pool. Program sunsets June 30, 2020.
045	114	Registration Surcharge Revenue	\$303	W.S. 31-19-105	Funds are collected from rental car companies for the registration of their rental cars. Those fees are then distributed to WYDOT and counties on an annual basis.
045	117	Motor Vehicle Reg - Other	\$1,758,138	W.S. 31-5-1501 through 1507	Revenue and expenditures related to the WYDOT motorcycle safety program, including the revenue for the motorcycle safety class and motorcycle registrations and expenditures for that program.
045	459	Vendor Compensation Bonds	\$102,578	W.S. 39-17-106(e)	Bonds filed by motor carriers as a result of failure to report or pay taxes and licenses.
045	461	Special Fuel Systems	\$0		
045	468	One Cent Gas Tax	\$0		
045	472	Motor Vehicle Prorate Reg.	\$251,801	W.S. 31-18-406(a)	This fund collects fees from WY based motor carriers at the Ports of Entry for mobile machinery. Of the total amount received monthly, .0248% is transferred from fund H01 to fund 472. Fees are distributed back to the counties.
045	475	Motor Vehicle Reg - Other	\$428,499	W.S. 31-3-103(a)	This fund collects fees owed by Wyoming to other states and provinces; pass through account.
045	613	Undistributed Gas Tax Deposits	\$24,769,549	W.S. 39-17-111	
045	622	Financial Responsibility Bonds	\$95,166	W.S. 31-4-103(a)	Vehicle bond in lieu of vehicle insurance.
045	H01	State Highway Fund	\$70,221,422	W.S. 24-1-119	Highway Commission expenditures and revenues.
045	H02	10 Cent Motor Fuels Tax	\$45,953,428	W.S. 24-1-119	Ten-cent motor fuel tax revenue and project expenses.
045	H03	Wildlife Conservation	\$754,911	W.S. 31-2-231	Continuous appropriations to WYDOT for wildlife conservation efforts related to the transportation system.
045	H04	Hd-Umta	\$3,753,927	W.S. 24-1-119	Fund is used to collect revenue from the Federal Transit Authority and to make expenditures for the Urban Mass Transit Program.
045	H05	State Highway Fund	\$176,047	W.S. 24-1-119	International fuel tax program.
045	H06	State Highway Fund	\$20,195,533	W.S. 24-1-119	Legislatively appropriated highway funds.
045	H07	State Infrastructure	\$35,716,739	W.S. 24-1-119	State Infrastructure Bank Revenue and Expenditures. Transfers to and from H1 to fund various highway projects.
045	H08	Transportation Information	\$279,988	W.S. 31-1-204	Continuous appropriation to WYDOT to replace the revenue information system.
045	H09	Radioactive Waste Transport Fees	\$121,522	W.S. 24-1-119	Revenue collected from hazardous waste permits for transporting across Wyoming and expenditures associated with funding this program including transfers to Homeland Security for its administration.
045	H10	Ignition Interlock Device Fund	\$421,006	W.S. 24-1-119	WYDOT receives revenue from a \$100 interlock administrative fee from DUI offenders required to get an interlock device. WYDOT also provides funding assistance to those required to have an interlock device in their vehicle when they cannot afford the device, as well as well as other expenditures to maintain the interlock program.
045	H11	Air Service Enhancement Fund	\$3,653,597	W.S. 24-1-119	Revenue and expenditures associated with air service enhancement.
045	H12	Commercial Air Service Improvement	\$10,158,307	W.S. 10-7-105	Continuous appropriation for contracts and implementation for commercial air services improvement plan.

Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/10/2021	Authority	Notes
045	106	Aeronautics Operational Svc	\$72,720	W.S. 9-4-205 (e)	Revenue and expenditures associated with operating the aircraft fleet of WYDOT.
045	108	DOT-Sales	\$3,179,767	W.S. 9-4-205 (e)	Revenue and expenditures associated with operating the statewide law enforcement communications system and the WyoLink communication system.
046	018	Mixed Martial Arts Fund	\$24,288	W.S. 33-48-108(a)	
048	069	Home Health Nursing	\$1,772	W.S. 35-27-102	This is a clearing account for counties to pay MVMS for vehicle usage by the state-employed nurses in their counties. Negative balance indicates reimbursement is pending.
048	096	VSS-NAPHIS	\$1,226	*	This fund is used to retain money received from the National Animal and Plant Health Inspection Services (NAPHIS) for the Electronic Verification of Vital Elements (EVVE) system to address mandatory changes, federal software, programming, or new hardware requirements.
048	409	Wyoming State Hospital Special Revenue Fund	\$3,135,925	W.S. 9-4-303(a) 1998 Session Laws, Ch. 30, Sec. 2, 048, Footnote 2; continuous appropriation of budget authority in Session Laws since	Funds are to be utilized for life safety code improvements, Title 25 costs and remediate conditions as identified in the Chris S. Stipulated Settlement Agreement.
048	410	Division of Aging	\$27,489	Federal Grant *	For purposes of conducting annual or bi-annual Aging Division conferences.
048	411	WLRC Daycare	\$21,829	W.S. 9-4-303(a)	Process background checks.
048	412	Preventive Health	\$113,787	Federal Public Law 101-354, amended by Public Law 107-121 *	To account for fees charged and expenditures related "safe sitter" and other educational programs.
048	413	Family Health Services	\$104,719	W.S. 35-27-102	Newborn metabolic screening for various diseases.
048	416	Recovery Auditor Contracting (RAC) Payments	\$0	*	To account for the revenues and expenditures of putting on community health programs, etc.
048	419	Wyoming Retirement Center Special Revenue Fund	\$5,762,499	W.S. 9-4-303(a) 1997 Session Laws, Ch. 2, Sec. 2, 048, Footnote 10; continuous appropriation of budget authority in Session Laws since	The funds collected shall be used to fund the operation of the Retirement Center.
048	439	CMS Civil Penalties - Nursing Facilities	\$760,521		
048	454	Health Care Innovation Account	\$0	2019 Session Laws, Ch. 175, Sec. 1	For the Department of Health to carry our innovation studies.
048	558	Drug Court Program	\$6,982,117	W.S. 7-13-1605(a)	To pay for expenses associated with court supervised treatment programs.
048	560	Bereavement Counseling	\$35,129	2006 Session Laws, Ch. 40, Sec. 5 *	Bereavement counseling services to surviving family members of deceased emergency responders who died while in the performance of their official duties.
048	563	Kieffer Orchard	\$269,594	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	565	Janney Memorial	\$241	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	566	Oda Mae Davis Rigurt	\$3,655	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	567	Montgomery Home for the Blind - Pioneer Home	\$220	W.S. 25-8-104	Gift for the benefit of blind residents at the Pioneer Home.
048	568	Trust and Agency Funds	(\$17,393)	W.S. 25-8-104	Unrestricted gifts to the Pioneer Home for the residents.
048	571	Emergency Medical Services Trust Account	\$120,643	W.S. 33-36-115	Consists of those funds designated to the account by law and all monies received from federal grants and other contributions (grants, gifts, transfers, bequests and donations). The account is specifically empowered to accept non-state fund contributions. Funds deposited within the trust account are intended to be "inviolable" and a perpetual trust. Invested for the highest return possible consistent with preservation of the account corpus. The funds are continuously appropriated for purposes of providing needs assessment/planning grants to improve the delivery and quality of emergency medical services.
048	572	WLRC Special Services	\$155,471	W.S. 9-4-303(b)	For purposes of client activities.
048	573	WLRC Anna Maria Weston Fund	\$6,457	W.S. 9-4-303(b)	Gift to be used for therapeutic equipment repairs.
048	574	WLRC Chapel	\$27,930	W.S. 9-4-303(b)	To be used for chapel purchases.
048	575	WLRC Edna Jones	\$339,182	W.S. 9-4-303(b)	Gift to be used for recreational equipment.
048	578	Donations to Veterans' Home	\$453,757	W.S. 25-9-103	Gifts for the benefit of Veterans' Home residents.
048	579	Emer Med Serv Sustain Trust	\$500,000	W.S. 33-36-115(a)	To administer emergency medical services needs assessment grants. (Legislatively appropriated corpus.)
048	580	Montgomery Home for the Blind - Veterans' Home	\$34,098	W.S. 25-9-103	Gift for the benefit of blind residents at the Veterans' Home.
048	581	Donations-Residents' Use	\$255,998	W.S. 25-8-104	Unrestricted gifts to the Retirement Center for the residents.
048	583	Montgomery Home for the Blind - Retirement Center	\$25,745	W.S. 25-8-104	Gift for the benefit of blind residents at the Retirement Center.
048	587	Veterans' Home Chapel	\$26,068	W.S. 25-9-103	Gift for the benefit of the chapel at the Veterans' Home.
048	E09	State Hospital Canteen	\$0	*	To be used for the benefit of residents at WSH.
048	E10	WSTS Canteen	\$33,252	*	Canteen closed July 1, 2014; revenues to be used for benefit of WSTS residents.
048	E11	Veterans' Home Canteen	\$273,011	W.S. 25-9-101(d)	To be used for the benefit of the veterans.
048	L05	Deaf, Dumb & Blind Asylum Permanent Land Fund	\$4,764,117	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(i)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
048	L08	State Hospital Permanent Land Fund	\$2,608,320	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iii)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
048	L09	Wyoming Life Resource Center Permanent Land Fund	\$5,299,170	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(v)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (10,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
048/049	634	Indigent Persons Burial Account	\$74,430	W.S. 35-1-428(c)	
049	102	WY Children's Trust Fund	\$6,219,859	W.S. 14-8-106 through 108	This trust was created in statute. Monies are used to pay for the Wyoming Children's Trust Fund Board expenses and to issue grants to promote prevention and education programs. The board/fund purpose is to design prevention and education programs to lessen the occurrence and reoccurrence of child abuse and neglect and to reduce the need for state intervention in child abuse and neglect prevention and education. Investment income earned on the fund goes back into the fund corpus. Only amounts over \$5,000,000 may be used for grant disbursement.
049	109	Child Abuse Registry Fund	\$2,006,003	W.S. 35-20-116(b)	To reimburse costs to the state for services provided to issue a record summary concerning abuse, neglect, exploitation or abandonment of a child or vulnerable adult or confirmation that no record exists.
049	418	Overpayments and Recovery	\$1,274,793	W.S. 42-2-112(m)	
049	535	JAIBG-Family Services	\$0	*	To house federal Juvenile Accountability Incentive Block Grant.
049	545	JAIBG-Family Services	\$0	*	To house federal Juvenile Accountability Incentive Block Grant. (FY11)
049	546	Child Support	\$9,894,491	W.S. 42-3-103	Serves as a repository for child support collections before being disbursed to cover costs of care for children in DFS custody.
049	559	Girls' School Gifts & Donations	\$149	W.S. 9-4-303(b)	This fund houses donations periodically received and subsequently used for unbudgeted items specifically for use by the girls at the school, usually recreational and equipment.
049	623	JAIBG-Family Services	\$0	*	To house federal Juvenile Accountability Incentive Block Grant. (FY07,09)
049	629	Foster care Trust	\$1,672,599	*	This fund retains collections of third party contributions on behalf of children in DFS custody until expenditures can be applied. Transfers from this account are then made to county budgets where expenditures occurred. Funds are collected from social security, VA & individuals. In some instances, balances are maintained for children.
049	C07	Omnibus Capital Construction	\$347,052	W.S. 9-4-307(a)	This is an emergency account to be used by the departments of corrections, health and family services in the maintenance and upbuilding of state charitable, educational, penal and reformatory institutions upon the unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the legislature.
049	E07	Girls' School Canteen	(\$14)	*	For the purchase and sale of consumable goods to residents at the Wyoming Girls School.
049	E08	Boy's School Canteen	\$0	W.S. 9-2-2006(c)(ii)(B)	
049	HAF	Homeowner Assistance Fund	\$4,835,171	American Rescue Plan	
051	052	Livestock Inspection	\$10,246,754	W.S. 11-20-405(a)	To collect fees for inspections of brands and ownership of livestock, wool, pelts, hides or carcasses and to pay for associated expenses.
051	077	Predatory Animal Control	\$269,754	W.S. 11-6-210(a)	Fees collected at the time of brand inspection are deposited with the state and are distributed by the Treasurer to county predator boards for predatory animal control efforts. (pass-thru account)
051	099	Animal Reimbursement	\$575,186	W.S. 11-19-106(g)	This account is used to make indemnity payments for animals destroyed by reason of existence or suspected existence of some epizootic form of infectious or contagious diseases, generally fatal or incurable.
051	505	Livestock Law Enforcement Account	\$250,000	2019 Session Laws, Ch. 182, Sec. 1(a)	Funds for reimbursement to county sheriffs for activities related to livestock investigation and for training regarding livestock enforcement.
052	053	Medical Licensing Board	\$5,572,295	W.S. 33-26-307(b)	
053	034	Employment Support Fund	\$7,048,707	W.S. 27-3-211	Collected with quarterly unemployment insurance taxes paid by WY employers on employees who work in the state; unappropriated amounts are transferred to the unemployment trust account at the end of the fiscal year (Fund 527).

Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/10/2021	Authority	Notes
053	095	Telecomm. for the Impaired	\$907,356	W.S. 16-9-208(a)	A fee is charged to each phone line in order to provide specialized telecommunications equipment and message relay services to persons who are communications impaired.
053	438	Non Resident Employer Bonds	\$5,431,137	W.S. 27-1-106	All firms, corporations or employers of any kind who are nonresident employers and expect to pay wages in the state of Wyoming in excess of ten thousand dollars (\$10,000) monthly or one hundred twenty thousand dollars (\$120,000) annually as a result of conducting business within Wyoming, are required to file with the director of the department of workforce services a surety bond or other security meeting the requirements of this section, approved by the director and the attorney general of \$10,000.
053	501	Employment Sec. Revenue	\$4,496,760	W.S. 27-3-207(a)	For necessary expenses for which no federal funds are available provided the expenditures from the account are not substituted for federal funds which would otherwise be available.
053	504	Workers' Compensation Trust	\$2,436,957,552	Article 10, Sec 4(c); W.S. 27-14-701(a)	All money received, earned or collected shall be credited to the worker's compensation account; shall be expended only for: 1) compensation to people injured on the job of covered employment or to the dependent families of people that die as the result of injuries; 2) for administration and management of the Worker's Compensation Act; 3) debt service related to the fund; and 4) for workplace safety programs conducted by the state.
053	506	Incremental Bond Fund	\$0	W.S. 27-3-517(b)	
053	507	Mining Exam Fees	\$295,134	W.S. 30-2-307, 309	The funds are used to exam and certify specific mine positions at the various mine sites.
053	527	Unemployment Insurance Trust	\$51,460,891	W.S. 27-3-201(a)	To house collections of premiums from employers for purposes of providing benefits to eligible persons.
053	528	Workforce	\$9,646,550	W.S. 9-2-2604	Provide workforce development programs designed to train, retrain or upgrade work skills for Wyoming workers.
053	C04	Employment Capital Construction	\$0		
054	054	Nursing Board Admin.	\$3,975,713	W.S. 33-21-155(b)	
055	056	Oil & Gas Admin.	\$51,426,759	W.S. 30-5-116(a)	
056	057	Optometry	\$123,323	W.S. 33-23-106(b)	
057	005	Wyoming Public Television Matching Account (half donations, half state matching funds)	\$3,002,236	2008 Session Laws, Ch. 48, Sec. 2, 057	Holding account for both state matching dollars and donated dollars. Cash gifts deposited here and matched from endowment account when gifts total at least \$10,000; earnings on gifts/matches are distributed to the program.
057	058	Community College Contingency	\$184,320	*	Coal lease bonus money to be distributed to colleges in FY2017.
057	425	Community College Endowment Challenge Fund	\$0	W.S. 21-16-1101 through 1104	Endowment challenge fund created with seven (7) separate accounts, one (1) account for each Wyoming community college. Earnings from the fund are deposited into the general fund. Set up to match endowment gifts actually received by community colleges' foundations. Match shall be paid at the time any accumulated amounts actually received by a community college foundation total \$10,000 or more. Appropriated funds shall revert upon direction of the Legislature. These funds represent remaining funds from 2005 appropriations to Casper College and Eastern WY College; \$17,630 for each college.
057	491	Wyoming Works Program	\$48,867	W.S. 21-18-408(a)	Continuous appropriation to community college commission for distribution to colleges.
057	494	Wyoming Works Student Grant Account	\$1,954,178	W.S. 21-18-408(b)	Continuous appropriation to community college commission for distribution for grants.
058	059	Audio Speech Board Admin	\$327,271	W.S. 33-33-203(c)	
059	060	Pharmacy Board Admin	\$2,271,172	W.S. 33-24-109	
060	062	Local Gov Mineral Royalty	\$26,426,365	W.S. 9-4-604(a)	Provides capital construction and infrastructure development assistance in the form of grants to cities, counties, and other political subdivisions of the state.
060	068	Transportation Enterprise Fund	\$1,246,449	W.S. 11-34-131	SLIB is authorized to award grants or loans for the purpose of fostering transportation investments in projects of benefit to the general public within the state.
060	074	Transportation Trust Fund	\$22,847,920	W.S. 9-4-607	Grants or loans are awarded for the purpose of fostering transportation investments in projects of benefit to the general public within the state, subject to recommendations and appropriation by the legislature.
060	531	Forestry Deposits	\$414,159	Need a fund to hold bonds-money has not been earned by the state. *	Forestry division timber contracts bonds and "slash" bonds. Once contract is complete & inspected money is either refunded or used for reclamation. Funds may remain on deposit for a long time.
060	532	Emergency Fire Suppression-Forestry	\$13,055,432	W.S. 36-1-402(a)	To administer fire management on approximately 3.6 million acres of state trust lands, assistance to county fire wardens and local fire departments with protection of 25.4 million acres of private lands and cooperative fire protection on federal lands. Annual assessments are charged to participating counties.
060	533	State Land Office Deposits	\$8,625,088	Need a fund to deposit money as soon as it is received by the agency. The appropriate fund is not known as the money is received. *	Agency's "holding" account of funds received (grazing leases/surface impact/easements & right of ways/mineral royalties/ mineral lease payments/wind leases/etc.) for the trust beneficiaries until able to distribute to the correct permanent fund in a timely manner. In addition, also used for Mineral Leasing/Oil & Gas bond payments/liquidated damages. Funds may remain on deposit for many years. At the appropriate time bond funds are either refunded or transferred to appropriate fund(s).
060	534	Farm Loan Payment Deposits	\$316,529	W.S. 11-34-101 through 130	
060	536	Ranch A	\$47,320	2018 Session Laws, Ch. 136, Sec. 1	
060	537	County Fire Asst. Pay - Forestry	(\$1,352,651)	W.S. 36-2-109	The Federal Excess Personal Property Account was established in the budget to help provide support to the counties for maintaining and building fire equipment procured under the Federal Excess Personal Property (FEPP) and the Federal Fire Fighter (FFP) programs. The account gives WSPD the authority to expend funds rebuilding fire equipment and purchasing parts and supplies for this equipment. When the equipment or parts are deployed to a county, the county is billed and the account is replenished. The cash balance remaining in the account at the end of the biennium is carried forward for future needs. This balance earns interest based on the state's cash pool rate of return.
060	539	State Lands Preservation & Enhancements	\$25,203	2005 Session Laws, Ch. 85; continuous appropriation of budget authority in Session Laws since 2005. *	Shall be used by the office of state lands and investments to fund projects which preserve and enhance the asset value of all surface and mineral lands held in trust by the state (continuously appropriated in each budget bill thereafter).
060	540	Farm Loan Loss Reserve	\$2,077,048	W.S. 11-34-202(e)	Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing mortgages. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5%) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5%) is transferred to the general fund.
060	542	JPA - Loss Reserve Fund	\$53,978	W.S. 16-1-110	Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing loans. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5%) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5%) is transferred to the general fund.
060	554	Muni Solid Waste Cease & Transfer Loan	\$16,946,563	W.S. 35-11-529(b)	Monies from the account shall be awarded for loans to fund legislatively approved activities.
060	555	Muni Solid Waste Cease & Transfer Grant	\$7,245,433	W.S. 35-11-529(a)	Monies from the account shall be awarded for grants to fund legislatively approved activities.
060	604	State Revolving Fund Public Lands	\$142,062,908	W.S. 16-1-202(a)	Clean water revolving fund; available as a self-sustaining permanent source of financial assistance for water pollution control projects to municipalities, counties, joint powers boards, state agencies and other entities constituting a political subdivision under the laws of the state.
060	607	Drinking Water Loan Fees	\$2,573,055	W.S. 16-1-303	OSLI shall administer the DWSRF account and administrative account including processing and receiving capitalization grants, the state match, financial assistance agreements, repayments on all financial assistance and all other account revenues.
060	630	Build WY Loan Loss Reserve	\$6,266,858	W.S. 16-1-111(f)	
060	640	Dormitory Loan Loss Reserve	\$195,000	W.S. 21-18-319(ix)	Community college dormitory capital construction projects loans.
060	648	Institutional Land Revenue - Dept of Health	\$432,424	2013 Session Laws, Ch. 155 *	Regarding best use of acquired institutional lands; funds appropriated upon action by the legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	680	Institutional Land Revenue - Dept of Corrections	\$1,688,541	2013 Session Laws, Ch. 155 *	Regarding best use of acquired institutional lands; funds appropriated upon action by the legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	682	Sage Grouse Mitigation Credits	\$250	W.S. 9-19-204(d)	Continuous appropriations to board of land commissioners for sage grouse mitigation credits.
060	905	School Lands Mineral Royalty Account	\$38,501,659	W.S. 9-4-224	Only expended upon legislative appropriation.
060	N05	Omnibus Permanent Land Income Fund	\$7,199,671	W.S. 9-4-310(c)(iv); W.S. 9-4-307(a) and (b)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; is an emergency account to be used by the department of corrections, the department of health and the department of family services in the maintenance and up building of state charitable, educational, penal and reformatory institutions only by unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the legislature.
061	064	WY Board of CPA Admin	\$580,829	W.S. 33-3-107	
062	065	Physical Therapy Board Admin	\$261,356	W.S. 33-25-113(b)	
064	066	Hearing Aid Board Admin	\$50,071	W.S. 33-35-120	
065	452	Board of Athletic Training	\$56,217	W.S. 33-45-106(d)	
067	001	University of Wyoming Academic Facilities Endowment Challenge Fund	\$280,189,224	W.S. 21-16-1401 through 1403	Goes toward matching gifts of \$25,000 or more to the University of Wyoming foundation to be expended exclusively for university academic facilities as approved by the university president and board of trustees; gifts must be received within five years of gift agreement.

Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/10/2021	Authority	Notes
067	001	University of Wyoming Athletics Challenge Fund	\$280,189,224	W.S. 21-16-1001 through 1003	Endowment challenge fund is created and earnings are deposited into the General Fund. Set up to match endowment gifts to the University's foundation, exclusively for intercollegiate athletic facilities. Provides for a match to gifts actually received totaling \$25,000; the State Treasurer may encumber matching funds, but not distribute to the foundation, when a commitment is made in writing; the commitment must be fulfilled within five years. Appropriated funds shall revert upon direction of the Legislature.
067	001	University of Wyoming Endowment Challenge Fund	\$280,189,224	W.S. 21-901 through 904	Goes toward matching gifts of \$50,000 or more; all investment earnings are credited to the general fund; funds are to be expended exclusively to benefit and promote the mission, operation or any program or activity of the University of Wyoming, including but not limited to professorships and student scholarships.
067	092	UW Mineral Royalty	\$0		
067	408	Excellence in Higher Education Income Account	\$407,819	W.S. 21-16-1201(c)	Earnings within the spending policy amount shall be distributed on a quarterly basis as follows: 1) 2/3 to the University of Wyoming; and 2) remaining 1/3 equally to each Wyoming community college.
067	414	Hathaway Student Scholarship Reserve Account	\$19,295,148	W.S. 21-16-1302(b)	Interest and other earnings within the reserve account shall be credited to the reserve account; to the extent funds within the Hathaway scholarship expenditure account are insufficient in any fiscal year to fully fund scholarships awarded, monies within the reserve account shall be deposited into the expenditure account for eligible institutions' scholarships; to the extent available, and as soon as possible after the end of each fiscal year, monies in excess of \$12,000,000 shall transfer to the Hathaway student scholarship endowment fund.
067	423	Excellence in Higher Education Endowment Reserve Account	\$8,546,936	W.S. 9-4-719(k)(o)	Interest and other earnings on funds within the account shall be credited to the account; revenues in this account in excess of seventy-five percent (75%) of the spending policy amount shall be credited to the excellence in higher education endowment fund.
067	430	Hathaway Scholarship Expenditure Account	\$0	W.S. 21-16-1302(a)	80% of monies in the account shall be available for "opportunity, performance and honor" scholarships; 20% of monies in the account shall be available for need-based scholarships; unexpended and unencumbered monies at the end of each fiscal year shall be deposited to the Hathaway student scholarship reserve account.
067	447	UW Student Housing Account	\$49,000,000	2019 Session Laws Ch. 206, Sec. 4	Only expended on UW student housing project as specified.
067	544	UW Payroll Accrual	\$1,632	*	
067	602	Hathaway Student Scholarship Endowment Fund	\$580,311,118	W.S. 9-4-204(u)(vii); W.S. 9-4-601(d); W.S. 21-16-1201(b)	Earnings from investment of monies within the fund shall be distributed to the Hathaway scholarship expenditure account.
067	603	Excellence in Higher Education Endowment Fund	\$126,647,276	W.S. 9-4-204(u)(vi); W.S. 9-4-601(d); W.S. 21-16-1201(a)	By statute, monies shall not be expended and may be invested in the same manner as other permanent funds of the state; earnings from investment are subject to the spending policy; earnings in excess of spending policies shall be retained.
067	L12	University Permanent Land Fund 2	\$22,147,448	Act of Admission, Section 8; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xi)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (72 sections) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the university account within the permanent land fund.
067	N04	University Permanent Land Income Account	\$3,910,028	W.S. 9-4-310(c)(iii)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
067	U01	University Income Fund	\$0	W.S. 9-4-310(a)(xi)	
067	U02	Federal Mineral Royalty	\$1,566,646	W.S. 9-4-601(a)(iv)	This revenue may be used only for the actual and necessary expenses of constructing, equipping and furnishing new buildings, the repairing of existing buildings, the purchasing of improved or unimproved real estate, the payment of principal and interest on securities issued to finance projects authorized by the legislature or for the payment of principal and interest on securities issued to refund the securities.
067	U03	University Reimbursement Fund	\$0		
067	U04	UW Bond Coverage Deposit Fund	\$7,528,868	W.S. 9-4-1003	In the event the university issues revenue bonds it must deposit funds with the state by a certain date and in a sufficient amount so that the state can make the entire principal and interest payment to the university's paying agent in a timely manner.
068	067	Psychologist Board Admin	\$334,480	W.S. 33-27-116	
069	011	WICHE Program Repayment Fund	\$73,131	W.S. 21-16-202(b)(iv)(C)	To house repayments for medical, podiatry, osteopathic, occupational therapy, physical therapy, optometry, physician assistant or dental students; expended upon appropriation by the legislature.
072	547	Retirement-Law Enforcement	\$2,764,866	W.S. 9-3-432	Administrative account for the plan.
072	548	WY Highway Patrol/Warden Pension	\$1,202,062	W.S. 9-3-618	Pays pensions of highway patrolmen and G&F wardens who retired prior to July 1, 1987.
072	556	Deferred Comp Administration	\$485,401	W.S. 9-3-503(a)	Pays for administration of the state 457 Plan, which is established for the benefit of public employees as a supplemental, tax-advantaged retirement savings plan.
072	591	Volunteer Firemen Fund	\$1,867,643	W.S. 35-9-616	Administrative account for the plan.
072	592	Wyoming Retirement Fund	\$26,429,549	W.S. 9-3-436	Administrative account for retirement system assets.
072	593	Judicial Retirement	\$822,644	W.S. 9-3-701	Administrative account for the plan.
072	594	Paid Firemen Fund-Plan A	\$663,191	W.S. 15-5-201	Administrative account for the plan.
072	595	Air Guard Fire Fighters Pension	\$231,822	W.S. 9-3-431	Administrative account for the plan.
072	594	Paid Firemen Fund-Plan B	\$2,735,682	W.S. 15-5-401	Administrative account for the plan.
075	551	Board of Outfitters Admin	\$302,287	W.S. 23-2-414(d)	
077	448	Computer Tech Dep	\$1,586,487	W.S. 9-2-2906(g)	Reserve account for computer equipment.
077	101	Computer Technology	\$876,287	W.S. 9-2-2906(f)	Account used to manage agency IT services.
078	071	Pro Counselors Lic Board Admin	\$366,492	W.S. 33-38-105(f)	
079	072	Board of Nursing Home Admin	\$116,266	W.S. 33-22-105	
080	510	Sex Offender Registration Account	\$125,149	W.S. 7-19-310	Only expended upon legislative appropriation for administering and enforcing provisions.
080	557	Correctional Industries Acct	\$448,256	W.S. 25-13-103(a)	Administrative account for correctional industries programs.
080	584	Inmate Benefit & Welfare	\$2,475,692	*	For the general welfare of inmates.
080	E05	WVC Canteen	\$1,636,000	*	For the general welfare of inmates.
080	I07	Honor Farm Ag Sales	\$1,430,335	W.S. 25-2-102(b)	For operations of the farm in Riverton.
080	L10	Penitentiary Permanent Land Fund	\$11,874,253	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iv)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
083	093	Occupational Therapy Board	\$439,503	W.S. 33-40-116	
084	094	Bd of Professional Geologists	\$183,564	W.S. 33-41-106	
085	039	Revolving Investment Fund Acct	\$7,558,054	Wyoming Constitution, Article 16, Section 12	The investment fund created by this section shall be used to provide fully-funded loan guarantees or loans to proposed or existing enterprises which will employ people within the state, provide services within the state, use resources within the state or otherwise add economic value to goods, services or resources within the state.
085	085	WY Business Council	\$240,752	W.S. 9-12-104(a)(x)	Primarily Wyoming First program revenues/expenses plus other expenditures that are not paid for with general funds such as alcohol for business functions.
085	089	Economic Development Enterprise	\$26,715,860	2017 Session Laws, Ch. 150, Sec. 1	Under the Wyoming Economic Development Act, the Wyoming Business Council provides loans for economic development in the state.
085	098	Brownsfield Revolving Loan Fund	\$11,672		Grant Agreement with EPA
085	404	Exxon	\$2,743	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.	US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	405	Diamond Shamrock	\$27	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.	US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	406	Stripper Wells	\$1,111	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.	US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	499	Rural Rehabilitation	\$4,693,137	Cooperative use agreement between the USDA/Farmers Home Administration and the state	Pursuant to the terms of the cooperative use agreement, funds can be used for grants, loans and other purposes that benefit eligible ranchers and rural residents. Exploring options to use these funds for small irrigation or value-added projects.
085	521	Business Ready Communities	(\$1)	W.S. 9-12-602	To promote economic development at the city, town and county level in order to create additional economic health and a stronger state economy.
085	610	WBC Self Insurance	\$5,178	W.S. 9-12-104(a)(x)	Collection of WBC employee contributions to long-term disability insurance and remittance of same to insurance company (Jefferson Pilot Financial).
085	611	Community Facilities Program	\$0	W.S. 9-12-801	
101	424	Judicial Systems Automation	\$8,826,882	W.S.5-2-120	Purchase, maintain, & operate computer hardware/software to enhance communication, records, and management needs of the courts of the Judicial Branch.
101	464	Chancery Court Account	\$0	2019 Session Laws, Ch. 200, Sec. 1	For operations of the Chancery Courts.
101	530	SC Civil Legal Services	\$2,981,957	W.S.5-2-121	Provide civil legal services to indigent individuals funded by a portion of court filing fees.
102	073	Board of Law Examiners	\$236,283	W.S. 33-5-116(a)	

Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/10/2021	Authority	Notes
201	489	LSO Laptop Computers	\$53,086	2014 Session Laws, Ch. 126, Sec. 1, FN#1 *	For purchase/lease of legislator laptops and to receive payment for laptops subsequently purchased by the member. Proceeds from the sale of laptops are reappropriated to LSO for purchase of new laptops.
205/206	009	Foundation Program	(\$30,037,209)	W.S. 21-13-304	The School Foundation Program is the primary source of K-12 education funds flowing to the public school districts.
205/206	105	School Foundation Program Reserve Account	\$253,840	W.S. 21-13-306.1	Funds shall only be expended by legislative appropriation. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the general fund.
205/206	434	Common School Permanent Land Fund - Reserve	\$294,377,841	W.S. 9-4-719(f)	Receives annual appropriation amount equal to the extent to which earnings from the common school permanent land fund exceed the spending policy that fiscal year; the appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year; as soon as possible after the end of each of the fiscal years revenues in this account in excess of 75% of the spending policy amount shall be credited to the common school permanent land fund.
205/206	440	Education Workshop	\$256,286	W.S. 21-2-202	Used for collection of registration fees for workshops and conferences for educators.
205/206	443	Douvas Scholarship	\$6,027	W.S. 21-2-603	Peter G. Douvas memorial scholarship fund provides a \$500 annual scholarship to Wyoming first generation youth.
205/206	553	Permanent Land Fund Holding Account	\$0	2010 Session Laws, Ch. 39, Sec. 333(g)(iii); 2012 Session Laws, Ch. 16, Sec. 1(j)(iv); 2013 Session Laws, Ch. 73, Sec. 300(g); 2014 Session Laws, Ch. 26, Sec. 300(k)	Unappropriated, unexpended, unobligated funds within the school capital construction account shall be continuously deposited into the permanent land fund holding account through June 30, 2016; an amount necessary to restore the balance within the school foundation program account to one hundred million dollars (\$100,000,000.00) on June 30, 2016, shall be deposited from the permanent land fund holding account into the school foundation program account.
205/206	614	Innovative Education	\$440,492	W.S. 21-22-102	To provide annual grants to school districts for programs providing innovation or improvement in public education. Education Trust Fund interest.
205/206	615	Montgomery Trust Fund-Principal	\$7,541,676	W.S. 25-6-101(a)	Corpus of the Montgomery Trust Fund. The property received shall be cared for and may be sold and the proceeds invested for the benefit of the visually handicapped citizens of Wyoming. The state department of education shall act for the state as the custodian of all property received under this section and shall promulgate rules and regulations for the administration of the property and all proceeds for the benefit of the visually handicapped citizens of Wyoming.
205/206	616	Montgomery Trust Fund - Operating	\$1,477,944	W.S. 25-6-101(b)	Used to provide equipment or experiences for visually impaired citizens in Wyoming.
205/206	L04	Common School Permanent Land Fund	\$4,059,524,874	Act of Admission, Section 7; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vii)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (sections 16 and 36 of every township) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the common school accounts within the permanent land fund.
205/206	L14	Wyoming Education Trust Fund (Common School Permanent Land Fund II)	\$5,003,743	W.S. 21-22-101(a)	By statute, the Education Trust Fund corpus is made up of \$5M that would have otherwise been deposited to the Common School Permanent Land fund; the interest from this money goes to Fund 614, the (Innovative) Education Trust Fund; annually distributed to school districts as innovative program grants to fund programs providing innovation in or improvement to public education through the creation of new, different and improved educational opportunities in elementary or secondary schools.
205/206	N02	Common School Permanent Land Income Account	\$16,648,781	W.S. 9-4-310(c)(ii)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
251	051	Veterinary Medicine	\$252,828	W.S. 33-30-204(k)	
252	083	Board of Acupuncture	\$47,205	W.S. 33-49-106(c)	

* Pursuant to W.S. 9-4-204(s)(iv): The state auditor, after consultation with the chief executive officer of the state agency significantly involved in the operation of the affected fund or account, may merge, combine or segregate any fund or account that is or may be provided by law.